

Schedule 5 - Additions to Gross Receipts

1. Net Income from Service Corporations or Subsidiaries (Applicable to Mutual Corporations Only)	1	\$
2. Profit from Sale of Assets (if not already included in Line 1, Schedule 1, Page 1)	2	
3. Other Receipts	3	
4. Total Additions (Enter on Line 2, Schedule 1, Page 1)	4	\$

Schedule 6 - Exclusions from Gross Receipts (if included in Line 1, Schedule 1, Page 1)

1. Interest on U.S. Government and Agency Obligations	1	\$
2. Interest on Georgia State, County, Municipality and other Political Subdivision Obligations	2	
3. Income Derived from Operation of a Domestic International Banking Facility or from Transactions with Persons Residing Outside of the United States (*)	3	
4. Total Exclusions (Enter on Line 4, Schedule 1, Page 1)	4	\$

Schedule 7 - Deductions from Gross Receipts

1. Total Interest Paid on Deposits (*)	1	\$	
2. Total Interest Paid on Other Liabilities (*) ..	2		
3. TOTAL (Line 1 plus Line 2)	3		
4. LESS (Adjustments in Amounts on Line 1 and Line 2)	4		
5. BALANCE (Line 3 less Line 4).....	5		
6. Operating Costs Associated with Buildings Housing Financial Institutions Operations (not to exceed Rental Income derived from such Buildings) (Applicable to Mutual Corporations Only) ...	6		
7. Total Deductions (Enter on Line 6, Schedule 1, Page 1)	7	\$	

(*) Deductions on Line 1 and Line 2, Schedule 7, must be reduced in the same proportion as the item in Schedule 6, indicated by (*) bear to the amount shown on Line 3, Schedule 1, Page 1.

Schedule 8 - Apportionment of Gross Receipts

	a. Within Georgia	b. Everywhere	c. Georgia Factor (Col. a / Col. b) Compute to Six Decimals
GROSS RECEIPTS			
1. Balance (Line 7, Schedule 1, Page 1)			1
2. Georgia Gross Receipts Factor (c. above)			2
3. Gross Receipts apportioned to Georgia (Line 2 x Line 1) (Enter in Line 8, Schedule 1, Page 1)			3

Effective for tax years due on or after March 1, 1997, Georgia Code Section 48-6-95(b)(1) provides that Georgia gross receipts for a financial institution conducting business both within and outside the State be determined using the apportionment factor prescribed under Georgia Code Section 48-7-31(d)(2)(C).

Georgia Code Section 48-7-31(d)(2)(C) states, in part, that the gross receipts factor is a fraction, the numerator of which is the total gross receipts from business within this State during the tax period and the denominator of which is the total gross receipts from business done everywhere for the tax period.

The gross receipts within Georgia and Everywhere should be calculated in the same manner as the gross receipts calculation used on the Georgia Corporate Income Tax Return (Form 600).